

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	
)	
KEYSHA BRISEÑO,)	
individually and doing business as)	Case No. 3:21-cv-00407
TAX GENIUS (aka TAX GENIE aka)	
K&J TAX SERVICE),)	
)	
Defendant.)	

STIPULATED ORDER OF PERMANENT INJUNCTION

Plaintiff, the United States of America, and Defendant, Keysha Briseño, individually and doing business as Tax Genius (aka Tax Genie, aka K&J Tax Service) stipulate as follows:

1. The United States filed a Complaint alleging that Defendant Briseño, prepared tax returns which understated her customers' tax liabilities by fabricating or inflating (i) Schedule C businesses; (ii) businesses losses and expenses on Schedule C (Profit or Loss from Business); (iii) Section 179 expenses; and (iv) household employment income.

2. Defendant admits that this Court has jurisdiction over her and over the subject matter of this action.

3. Defendant waives the entry of Findings of Fact and Conclusions of Law under Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408.

4. Defendant enters into this Stipulated Order of Permanent Injunction voluntarily. However, Defendant is not admitting the allegations contained in the Complaint filed by the United States.

5. Defendant waives any right she may have to appeal from this Stipulated Order of Permanent Injunction.

6. Defendant acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes liability (*e.g.*, the assessment of taxes, interest, or penalties) against her for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting any such liability.

7. Defendant agrees and consents, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to her pursuant to 26 U.S.C. § 6109, and the Electronic Filing Identification Number (EFIN) held by or assigned to Defendant.

8. Defendant consents to the entry of this Stipulated Order of Permanent Injunction without further notice and agrees that this Court shall retain jurisdiction over this matter for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Defendant further understands that if she violates this Stipulated Order of Permanent Injunction, she may be found to be in contempt of Court and may be sanctioned for that conduct.

9. Entry of the Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendant from contesting her liability in any matter or proceeding. This in no way affects the agreement between the government and Jimmy Briseño, in which the government agreed not to prosecute Defendant, Keysha Briseño, in the future for any offense related to any conduct currently alleged in any pending indictment. This agreement is outlined in paragraph 5 of the Plea Agreement between Jimmy Briseño and the government, dated March 12, 2018, Dkt. 114, Case No. 3:16-cr-00412-M (N.D. Tex.).

WHEREFORE, the Court hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;

B. Defendant consents to the entry of this Injunction and agrees to be bound by its terms; and

C. Keysha Briseño, individually and doing business as Tax Genius (aka Tax Genie, aka K&J Tax Service), is permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:

i. Acting as a federal tax return preparer by preparing or filing, or assisting in the preparation or filing of any federal tax returns for any other person or entity, either individually or through an entity, inclusive of Tax Genius aka Tax Genie aka K&J Tax Service, located at 3522 Gus Thomasson Road #112, Mesquite, Texas 75150, except that she may prepare and file her own tax returns;

ii. Assisting or advising anyone in connection with any tax matter;

iii. Having an ownership interest in or working for (either as an employee or independent contractor) any entity that prepares tax returns or represents clients before the Internal Revenue Service;

iv. Organizing or selling plans or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax;

v. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701;

vi. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme; and

vii. Representing anyone before the IRS.

D. IT IS FURTHER ORDERED that Briseño shall contact, within thirty days of this Order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom she prepared federal tax returns or claims for a refund for 2017, 2018 and 2019 (tax returns for 2016, 2017 and 2018 tax years) to inform them of the Permanent Injunction entered against her

and provide to counsel for the government, within 45 days of the Injunction Order, a sworn certificate stating that she has complied with this requirement.


E. IT IS FURTHER ORDERED that the IRS may revoke the PTIN(s) and EFIN(s) held by or assigned to Briseño.

F. This judgment and order constitute the final judgment against Briseño in this civil action, and Briseño has waived her right to appeal.

G. IT IS FINALLY ORDERED that the Court shall retain jurisdiction to enforce this Injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this Permanent Injunction.

IT IS SO ORDERED.

Signed this 31st day of March, 2021.


_ ADA BROWN _
UNITED STATES DISTRICT JUDGE

AGREED IN SUBSTANCE AND FORM BY:

/s/ Keysha Briseño
KEYSHA BRISEÑO
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